S-0325.1			

SENATE BILL 5360

State of Washington 60th Legislature 2007 Regular Session

By Senators Parlette, Pridemore and Holmquist

Read first time 01/17/2007. Referred to Committee on Government Operations & Elections.

- AN ACT Relating to mosquito control districts; and amending RCW
- 2 17.28.255 and 79.44.010.

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- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 4 **Sec. 1.** RCW 17.28.255 and 2005 c 181 s 2 are each amended to read 5 as follows:
 - (1) The board of trustees shall annually determine the amount of money necessary to carry on the operations of the district and shall classify the property therein in proportion to the benefits to be derived from the operations of the district and in accordance with such classification shall apportion and assess the several lots, blocks, tracts, and parcels of land or other property within the district, which assessment shall be collected with the general taxes of the county or counties.
 - (2) A mosquito control district must use the assessed value applicable to forest land, farm and agricultural land, or open space land, under chapter 84.33 or 84.34 RCW, when the land has been designated as such and the assessed value is used as a component in determining the district assessment. If a district uses a fractional amount of assessed value as a component in determining the district

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- assessment, then a fractional amount of the value applicable to forest land, farm and agricultural land, or open space land, under chapter 84.33 or 84.34 RCW, shall be used.
- 4 (3) Land that is exempt from tax under Title 84 RCW is exempt from any assessment under this section.
- 6 **Sec. 2.** RCW 79.44.010 and 1982 1st ex.s. c 21 s 178 are each 7 amended to read as follows:

Except as otherwise provided by law, all lands, including school 8 9 lands, granted lands, escheated lands, or other lands, held or owned by the state of Washington in fee simple (in trust or otherwise), situated 10 within the limits of any assessing district in this state, may be 11 12 assessed and charged for the cost of local or other improvements specially benefiting such lands which may be ordered by the proper 13 authorities of any such assessing district and may be assessed by any 14 15 irrigation district to the same extent as private lands within the 16 district are assessed: PROVIDED, That the leasehold, contractual, or 17 possessory interest of any person, firm, association, or private or municipal corporation in any such lands shall be charged and assessed 18 19 in the proportional amount such leasehold, contractual, or possessory 20 interest is benefited: PROVIDED, FURTHER, That no lands of the state 21 shall be included within an irrigation district except as provided in RCW 87.03.025 and 89.12.090. 22

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